

In the Claims:

Please cancel claims 7 and 8, and amend claims 1, 4 and 9-10 as follows:

1. (Currently Amended) A magnetic thin film, characterized by being a polycrystalline film comprising:

Fe whose content is not less than 57.5 atomic% and not more than 94.5 atomic%;

one or more kinds of elements M selected from the element group of Al, B, Ga, Si, Ge, Y, Ti, Zr, Hf, V, Nb, Ta, Cr, Mo, W and Rh, ~~whose whole content wherein~~ the total content of the M elements is not less than 1 atomic% and not more than 15 atomic%;

N whose content is not less than 0.5 atomic% and not more than 10 atomic%; and

O whose content is not less than 1.5 atomic% and not more than 22.5 atomic%,

wherein N, M and O are ~~included~~ solid-solved in a crystal phase of which main component is Fe.

2. (Original) The magnetic thin film according to claim 1, which is a polycrystalline film made up of crystal particles whose mean particle diameter is not more than 15 nm.

3. (Original) The magnetic thin film according to claim 1, wherein a saturation magnetic flux density is not less than 1.6 T and an electric resistivity is not less than 30 $\mu\Omega\text{cm}$.

4. (Currently Amended) A recording head which has a coil generating a predetermined magnetic field and a soft magnetic member magnetized by the magnetic field generated from the coil and which magnetizes an external medium by the magnetic field generated by the coil and transmitted by the soft magnetic member, characterized in that

said soft magnetic member is a polycrystalline film comprising:

Fe whose content is not less than 57.5 atomic% and not more than 94.5 atomic%;

one or more kinds of elements M selected from the element group of Al, B, Ga, Si, Ge, Y, Ti, Zr, Hf, V, Nb, Ta, Cr, Mo, W and Rh, ~~whose whole content wherein~~ the total content of the elements is not less than 1 atomic% and not more than 15 atomic%;

N whose content is not less than 0.5 atomic% and not more than 10 atomic%; and

O whose content is not less than 1.5 atomic% and not more than 22.5 atomic%,

wherein said soft magnetic member is a magnetic thin film in which N, M and O are ~~included~~ solid-solved in a crystal phase of which main component is Fe.

5. (Original) The recording head according to claim 4, wherein said soft magnetic member is a polycrystalline film made up of crystal particles whose mean particle diameter is not more than 15 nm.

6. (Original) The recording head according to claim 4, wherein said soft magnetic member has a saturation magnetic flux density of not less than 1.6 T and an electric resistivity of not less than 30 $\mu\Omega\text{cm}$.

7. Cancelled

8. Cancelled

9. (Currently Amended) The magnetic thin film according to claim 1, which substantially excludes a ceramics phase ~~comprising one or more kinds of elements M selected from said element group and at least either N or O.~~

10. (Currently Amended) The recording head according to claim 4, which substantially excludes a ceramics phase ~~comprising one or more kinds of elements M selected from said element group and at least either N or O.~~